

APPLICATION FOR FARMLAND ASSESSMENT

N.J.S.A. 54:4-23.1 et seq.; N.J.A.C. 18:15-1.1 et seq. SEE INSTRUCTIONS ON REVERSE

COUNTY _____ MUNICIPALITY _____ TAX YEAR _____

[] Check if this farmland management unit is entirely composed of woodlands under an approved Woodland Management Plan

SECTION 1 - IDENTIFICATION INFORMATION (Please print or type all information)

(1) Owner's Name _____ (9) Farm operator(s) other than owner: _____
(2) Mailing Address _____ (a1) Name _____
(3) Telephone () _____ (b1) Address _____
(4) Email Address _____ (c1) Telephone () _____
(5) Land Location _____ (a2) Name _____
(6) Block(s), Lot(s), Qual. No. _____ (b2) Address _____
(7) The land is [] farmed solely by owner [] rented to farmer [] farmed by owner and tenant (c2) Telephone () _____
(8) Is farm deed restricted to agriculture? Yes No # of Acres _____

SECTION 2 - BREAKDOWN OF LAND USE CLASSES (All entries and totals must be accurate)

Insert the current year's acreage in the appropriate land use class. Indicate acres to the nearest hundredth (0.00) - DO NOT USE DIMENSIONS

REFER TO DEFINITIONS OF LAND USE CLASSES UNDER "INSTRUCTIONS"

Table with columns: ACTIVELY DEVOTED LAND, Acreage, LAND NOT ACTIVELY DEVOTED, Acreage. Rows include: (1) Cropland harvested, (2) Cropland pastured, (3) Permanent pasture, (4) Non-appurtenant woodland, (5) Appurtenant woodland or wetland, (6) Acres used for: (a) boarding, (b) rehabilitating, (c) training, (7) Acres used for renewable energy, (8) *TOTAL DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE, (9) Land under and land used in connection with farmhouse, (10) All other land not devoted to agricultural or horticultural use, (11) TOTAL NOT DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE, (12) TOTAL ACREAGE OF ALL LAND, (13) Is there a claim for land under: Seasonal farm markets? Seasonal agricultural labor housing?, (14) Is there a claim for land used for: solar, wind, biomass.

SECTION 3 - CURRENT YEAR FARMING ACTIVITY - Indicate acres to nearest tenth (0.0). Include Double Cropping, for example, two plantings on fifty acres should be reported as 100.0 acres.

INSERT CURRENT YEAR HARVESTED OR TO BE HARVESTED ACRES FOR LAND ONLY IN SECTION II

Table with columns: A. FIELD CROPS (Harvested Acres), Acres, Other fruit crops: (specify), Chickens (layers), Turkeys, Other, F. AQUACULTURE (Acres), G. ANNUAL HARVEST OF WOODLAND PRODUCTS (Cords, Board Feet, Etc.), H. LAND IN FEDERAL GOVERNMENT PROGRAM (Name of Program, Program Number, Acres in Program), I. RENEWABLE ENERGY (Acres). Rows include: Irrigated Acres, Barley (grain), Corn for grain, Corn for silage, Hay (alfalfa), Hay (other excluding salt hay), Oats (grain), Rye (grain), Sorghum, Soybeans, Wheat, Cover Crops Planted, Other Field Crops, B. FRUIT CROPS (Bearing Acres), Apples, Blueberries, Cranberries, Grapes, Nectarines, Peaches, Strawberries, C. ORNAMENTAL CROPS (Acres), Bedding plants, Flowers (cut), Trees & shrubs (nursery), Sod (cultivated), Christmas trees, Other, D. LIVESTOCK (Avg. No. of Livestock), All beef cattle, Dairy, Dairy (young), Horses & ponies, Sheep, Swine, Bees (Hives), Ducks, Fur animals, Goats, Chickens (meat), E. VEGETABLE CROPS (Harvested Acres), Irrigated Acres, Asparagus, Beans, lima, Beans, snap, Cabbage, Carrots, Corn, sweet, Cucumbers, Eggplant, Lettuce, Onions, Peas, Peppers (bell), Potatoes (white), Potatoes (sweet), Pumpkins, Spinach, Squash, Tomatoes, Melons, Mixed and other vegetable, Other, Fresh water, food fish or plants for harvest or sale, Other, Fuelwood (cords), Pulpwood (cords), Timber (Bd. Ft.), Other, Solar, Wind, Biomass.

SECTION 4 - SIGNATURE AND VERIFICATION OF OWNER(S) ANNUALLY FILE BY AUGUST 1 (SEE INSTRUCTION 2d)

The undersigned declares that this form, including any accompanying schedules and statements, has been examined by him (her) and to the best of his (her) knowledge and belief is true and correct. Filing of this form is also a representation that the land will continue to be devoted to an agricultural or horticultural use during the year for which farmland assessment is requested. Under N.J.S.A. 54:4-23.14(b), this certification shall be considered as if made under oath and is subject to the same penalties as provided by law for perjury. In addition, for a gross and intentional misrepresentation on this form, the landowner shall be subject to a civil penalty of up to \$5,000.00.

Signature of Individual Owner or Co-owner _____ Date _____ Signature of Corporate Officer _____ Date _____ Corporate Name _____

RESERVED FOR OFFICIAL USE

This application is () APPROVED () DISAPPROVED

Date _____ ASSESSOR _____

1. **APPLICATION**-Only one Application for Farmland Assessment, form FA-1, in duplicate, and the Supplemental Farmland Assessment Gross Sales Form, form FA-1 G.S., should be filed with the municipal assessor on or before August 1 of the pretax year: that is, the year immediately preceding the tax year for each farm comprised of contiguous land. If an entry is made in Section 2, line 4, Woodland Data form WD-1 must also be filed with the FA-1 application and Supplemental FA-1 Gross Sales form. **Late or incomplete applications will be denied.** At the assessor's request, applicants must provide proofs of eligibility as to ownership, land area, farming activity and gross sales. FA-1, FA-1 G.S. and WD-1 forms are prescribed by the Director, N.J. Division of Taxation. Lands in Farmland Preservation Programs must still meet criteria and filing prerequisites of the Farmland Assessment Act to receive preferential reduced assessment.

Filing Extension-Assessors may grant an extension of time for filing an application, but no later than September 1 of the year immediately preceding the tax year, for an applicant who has filed for an extension with the Farmland Assessment Application Filing Deadline Extension Form, form FA-X, if the assessor is satisfied that failure to file by August 1 was due to (1) the owner's illness and a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1 and the FA-1 and FA-1 G.S. forms are filed with the assessor; or (2) the death of the owner or the owner's immediate family member and a certified copy of the death certificate and the FA-1/ FA-1 G.S. forms are filed with the assessor by the owner or by the executor/executrix of the owner's estate. "Immediate family member" means an owner's spouse, child, parent or sibling residing in the same household. (See N.J.S.A. 54:4-23.6d.)

2. **QUALIFICATIONS**-"Farmland assessment" means valuation, assessment and taxation under the Farmland Assessment Act. Land may be eligible for "farmland assessment" when it meets the following:
 a. The land has been actively devoted to agricultural or horticultural use for at least 2 successive years immediately preceding the tax year for which "farmland assessment" is requested. (See N.J.S.A. 54:4-23.6.)
 b. The land area actively devoted to agricultural or horticultural use is not less than 5 acres, exclusive of the land upon which the farmhouse is located and such additional land actually used in connection with the farmhouse.
 c. Gross sales, fees, or payments average at least \$1000 annually on the first 5 acres, except for lands under a Woodland Management Plan where gross sales remain at \$500 for the first 5 acres, and average \$5 per acre on all acreage above 5 acres, except \$0.50 per acre on woodland & wetland above 5 acres. (N.J.S.A. 54:4-23.5.)
 d. Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (See N.J.S.A. 54:4-23.13a and 54:4-23.6.)
 e. If farm management unit is less than 7 acres, a descriptive narrative of agricultural/horticultural uses, a sketch of their location, and number of acres devoted is required.

SECTION 1-IDENTIFICATION INFORMATION-Complete items 1 through 9.

Item 1, "Owners' Names"- List every individual, partnership or corporation having an ownership interest in the land.

Item 6, "Block(s), Lot(s), and Qual. No. "- List block(s) and lot(s) comprising a farm unit of contiguous land from your tax bill; official tax map; or page(s) and line(s) from the current year's assessment list.

SECTION 2-BREAKDOWN OF LAND USE CLASSES-Complete items 1 through 14.

Item 1, "Cropland harvested"- is land from which a crop is harvested in the current year. It is the heart of a farming enterprise and represents the highest use of land in agriculture.

Item 2, "Cropland pastured"- is land which can be used to produce crops but its maximum income may not be realized in a particular year.

Item 3, "Permanent pasture"- is land which is not cultivated because its maximum economic potential is realized from grazing or as part of erosion control programs. Animals may or may not be part of this farm operation.

Item 4, "Non-appurtenant woodland"- is woodland devoted exclusively to production for sale of trees and forest products, except for Christmas trees which are Item 1, Cropland Harvested. Woodland which is not "supported and subordinate" to land in classes 1, 2, or 3 should be item 4. Owners of class 4 woodland must submit a Woodland Management Plan, scaled map of woodland activity & soil group classes, and other information. (See N.J.A.C. 18:15-2.7.)

Item 5, "Appurtenant woodland"- is woodland which is not devoted to production for sale of trees and forest products, but can be eligible for farmland assessment by being contiguous to, part of, supportive and subordinate to, or "beneficial to a tract of land" which is 5 acres or more and otherwise actively devoted qualified farmland (Items 1, 2, or 3). Woodland acreage less than the otherwise actively devoted qualified farmland acreage (Items 1, 2, or 3) may be considered "appurtenant woodland". Woodland acreage exceeding the otherwise actively devoted farmland may be "appurtenant woodland" when proof of its benefit to otherwise actively devoted farmland can be substantiated to the assessor. (See N.J.A.C. 18:15-1.1.)

Item 6, "Acres used for boarding, rehabilitating or (livestock) training"- to be actively devoted to agricultural use must be contiguous to land which otherwise qualifies for farmland assessment.

Item 7, "Acres used for renewable energy"- is solar, wind, or biomass energy generation 10 acres or less in area generating no more than 2 megawatts of power. The ratio of acreage devoted to renewable energy generation facilities, structures, and equipment vs. agricultural/horticultural operations cannot exceed 1 part to 5 parts. (See Chapter 213, Laws of 2009.) Also, fill out item 14 for type of renewable energy generated.

Item 9, "Land under and land used in connection with farmhouse"- is land on which a farmhouse is located, together with land area devoted to lawns, flower gardens, shrubs, swimming pools, tennis courts, etc. and used with the farmhouse for its enjoyment. This land is not in agricultural or horticultural use and is assessed and taxed at true value standards. (See N.J.S.A. 54:4-23.11.)

Item 10, "All other land not devoted to agricultural or horticultural use"- is land other than used in connection with the farmhouse that is not devoted to an agricultural or horticultural use nor is it necessary to support land actively devoted to an agricultural or horticultural use. This land will be assessed and taxed in accordance with true value standards.

Item 13, enter "YES" or "NO."

Certain land uses shall be in the categories below:

APPURTENANT WOODLAND	CROPLAND HARVESTED		NON-APPURTENANT WOODLAND
Swampland, Wetland	Land under farm buildings	Nurseries, Christmas Trees	Wood and forest products
Lakes, Ponds, Stream	Land in government programs	Crops grown under glass	Forest Stewardship
Irrigation Ditches	Agricultural labor housing	Renewable energy	
	Seasonal Farm Markets		

SECTION 3-CURRENT YEAR FARMING ACTIVITY-insert the current year acreage or other specified information.

SECTION 4-SIGNATURE AND VERIFICATION OF OWNER(S)-For non-corporate multiple ownership, one owner is presumed to have authority and may sign on behalf of the other co-owners. In the case of a corporate owner or co-owners, the full name of the corporation must be provided, accompanied by the signature and the title of the corporate officer authorized to sign the application in its behalf.

OWNERSHIP-must be single ownership: that is, a unified title meaning common ownership by one distinct legal entity of one or more contiguous parcels together.

ACTIVELY DEVOTED & GROSS SALES-Land of at least 5 acres is actively devoted to agricultural or horticultural use when gross sales of agricultural/horticultural products produced thereon, payments received under Federal soil conservation programs, fees received for breeding, raising or grazing livestock, income imputed to grazing land as determined by the State Farmland Evaluation Committee, and fees received for boarding, rehabilitating or training livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land otherwise qualified for farmland assessment, averaged at least **\$1000 in the previous two years**, or there is clear evidence of anticipated yearly gross sales and payments of at least **\$1000** within a reasonable time period. Also where the land is more than 5 acres, gross sales must average \$5 per acre for each acre over 5. However, in the case of woodland/wetland subject to a Woodland Management Plan, the gross sales required remains at \$500 for the first 5 acres and \$.50 per acre for any acreage over 5. Rents paid to owners by tenant farmers **do not** constitute gross sales. Generated energy from any source is **not** an agricultural or horticultural product and any power or heat sold from biomass, solar, or wind energy generation is **not** income for valuation, assessment and taxation of land pursuant to the "Farmland Assessment Act of 1964." The Supplemental FA-1 Gross Sales Form must be submitted with each FA-1 application.

CHANGE IN USE-ROLLBACK TAXES-a. When land in agricultural or horticultural use and valued under the Farmland Assessment Act, is put to a use other than agricultural or horticultural, it is subject to additional taxes, known as roll-back taxes, in an amount equal to the difference between the taxes paid or payable under "Farmland Assessment" and the taxes which would have been paid or payable had the land been valued, assessed and taxed as other land in the taxing district. b. The roll-back taxes shall be applied in the year in which the change takes place and in such of the 2 tax years, immediately preceding, if the land was valued, assessed and taxed under the Farmland Assessment Act. (See N.J.S.A. 54:4-23.8.)

ADDITIONAL REQUIREMENTS FOR NON-APPURTENANT WOODLANDS- N.J.A.C. 18:15-2.7

- (a) The owner of land which is devoted exclusively to the production for sale of trees and forest products other than Christmas trees or the owner of woodland which is not supportive and subordinate woodland shall annually submit to the assessor, in addition to a completed and timely filed application for farmland assessment (form FA-1), the following:
 1. A scaled map of the land showing the location of woodland activity in the pre-tax year; and
 2. A completed Woodland Data form (WD-1) approved by a State Forester.

A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10 should be submitted if not previously submitted or if there has been a change to the contents of the plan. If already submitted and not amended, applicant does not need to resubmit a copy of the woodland management plan.

- (b) In addition to the above, for woodland located in freshwater wetland, State open water, or certain transition areas as defined in N.J.A.C. 7:7A-2 et seq. criteria for forestry management plan as per N.J.A.C. 7:13-7 et seq. must be met. (Freshwater Wetlands Protection Act and Flood Hazard Area Control Act.)

DEFINITIONS-Agricultural Use-Land is considered to be in agricultural use when devoted to the production for sale of plants and animals useful to man, including but not limited to: forages and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock, including beef cattle, sheep, swine, horses, ponies, mules, goats or aquatic organisms, and the breeding, boarding, raising, rehabilitating, training or grazing of any or all of such animals, except that "livestock" shall not include dogs; bees and apiary products; fur animals, trees and forest products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government...See N.J.A.C. 18:15-2.7 for additional conditions imposed on non-appurtenant woodland. (See N.J.S.A. 54:4-23.3.)

Horticultural Use-Land is considered to be in horticultural use when devoted to the production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery, floral ornamental and greenhouse products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. (See N.J.S.A. 54:4-23.4.)

"Beneficial to a tract of land" means land which enhances the use and viability of other qualifying land devoted to agricultural or horticultural production by providing benefits such as, but not limited to, windbreaks, watershed, buffers, soil erosion control.

"Supportive and subordinate woodland" means a wooded piece of property which is beneficial to or reasonably required for the purpose of maintaining the agricultural or horticultural uses of a tract of land, which tract of land has a minimum area of at least five acres devoted to agricultural or horticultural uses other than to the production for sale of trees and forest products, exclusive of Christmas trees.

Helpful Links: New Jersey Department of Agriculture <http://www.state.nj.us/agriculture> Click on "Publications" then "For Farmers; scroll to Farmland Assessment Act. New Jersey Department of Environmental Protection, New Jersey Forest Service <http://www.nj.gov/dep/parksandforests/forest> Click on "Private Lands Management" then Farmland Assessment Program. New Jersey Division of Taxation <http://www.state.nj.us/treasury/taxation> Click on "Local Property Tax" then "Reference Materials", then "General Assessment". Also click on "Statistical Data, Farmland/FEAC".

**2018 SUPPLEMENTAL FARMLAND FORM
(EACH BLOCK AND LOT REQUIRES A COMPLETED SUPPLEMENTAL FORM)**

NAME: _____
 PHONE: _____
 BLOCK: _____
 LOT: _____
 ACREAGE: _____

Complete one form for each block and lot, this breaks down your farming activity by block and lot for proper assessment. Please make as many copies of this form as you need, additional copies can be picked up at the municipal building or downloaded from our website.

The acreage in each category will correspond to your regular Farmland Application Form FA-1; all supplemental forms will total the acreage on the FA-1 for the total farming operation.

USE CLASS	CROP NAME OR LIVESTOCK RAISED	NUMBER ACRES
1. Cropland harvested		
2. Cropland pastured (do NOT include acreage in #6)		
3. Permanent pasture		
4. Non-appurtenant woodland		
5. Appurtenant woodland or wetland		
6. Acres used for boarding, training & rehabilitation (do NOT include pastured acres)		
7. Acres used for renewable Energy		
8. Total devoted to agricultural or horticultural use (total farmland)		
9. Land used for home site		
10. Other land NOT devoted to agricultural or horticultural use (NOT part of farmland)		
11. TOTAL land NOT devoted to agricultural or horticultural use (#9 & #10)		
12. TOTAL ACREAGE OF ALL LAND (#8 & #11)		

FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN DENIAL OF THE FARMLAND ASSESSMENT.

WOODLAND DATA FORM
SUBMIT WITH APPLICATION FOR FARMLAND ASSESSMENT

(See reverse side for filing information)

TYPE OR PRINT *(File in each municipality where woodland is situated)*

MUNICIPALITY _____ COUNTY _____

Block(s) and Lot(s) _____

SECTION I—IDENTIFICATION INFORMATION *(If changed since prior WD-1 filing, please check:*

Owner: Name _____ Phone () _____

Mailing Address _____

Location of property (nearest road, etc.) _____

If portions of the property's woodland are in more than one municipality, name the other municipalities:

SECTION II—WOODLAND MANAGEMENT PLAN INFORMATION

Amount of woodland acres in plan _____ Plan period: start date _____ end date _____

Status of Woodland Management Plan *(Check appropriate statement):*

- New plan for the woodland is being filed with this form
- Revisions to plan are being filed with this form
- Plan previously filed remains valid and continues to be followed

SECTION III—FOREST MANAGEMENT PRACTICES

- Describe all practices completed or to be completed during the pre-tax year (January through December)
- Submit a scaled activity map with this form showing the location(s) on the property of the activities

PRACTICE/ ACTIVITY	TYPE <i>(see back for examples)</i>	EXTENT <i>(in acres/ft.)</i>	<i>(if applicable)</i>	
			PRODUCT <i>(in cords/board ft./etc.)</i>	INCOME <i>(\$ of gross sales, received or to be received)</i>
Forest Stand Improvement (FSI)				
Harvest				
Reforestation				
Weed/Brush Control				
Insect/Disease Control				
Site Preparation				
Prescribed Burning (RxB)				
Wildlife Habitat Improvement				
Forestry Infrastructure				
Other				

Were any practices funded in whole or part through a soil conservation program administered by a Federal agency? No _____ Yes _____ Amount \$ _____

SECTION IV—CERTIFICATION STATEMENTS *(Owner and forester must sign)*

I certify that the land is woodland, actively devoted to agricultural use, that the above reported activities and practices reported are those specified for the pre-tax year in the filed woodland management plan and are being carried out in compliance with the plan, and that the information provided on this form is true and correct. I additionally certify that the income reported on the form as received or anticipated to be received from the sale of forest products is valid and true and that, if any activities and practices reported on the form have not been completed at the time of form submission, they will be completed within the pre-tax year.

I certify that the land is woodland, actively devoted to agricultural use, that the above reported activities and practices reported are those specified for the pre-tax year in the filed woodland management plan and are being carried out in compliance with the plan, and that the information provided on this form is true and correct.

Approved Forester's Name (print) _____

Signature (forester) _____ Date _____

Signature (Owner or Co-owner) _____ Date _____

Approved Forester's Most recent on-site inspection _____ Date _____

OR: Signature (Corporate Officer) _____ Date _____

Corporate Name _____

FILE THIS FORM WITH THE LOCAL TAX ASSESSOR WITH YOUR FARMLAND ASSESSMENT APPLICATION; AND FILE THIS FORM, YOUR ACTIVITY MAP, AND YOUR FA-1 FORM WITH THE REGIONAL OFFICE OF THE STATE FOREST SERVICE THAT SERVES YOUR COUNTY
(see addresses for State Forest Service offices on back)

FILING INFORMATION

WHO IS REQUIRED TO FILE THIS FORM? An owner who wants to seek approval for woodland on a property, other than appurtenant woodland, to be valued, for local property tax purposes, under farmland assessment must include this form with the annually-filed Application for Farmland Assessment for the property. However, an assessor will not approve an application that requests such tax status for non-appurtenant woodland unless the owner has a woodland management that has been approved by the State Forester as satisfying the criteria at N.J.A.C. 18:15-2.10 and the owner has managed the woodland in accordance with the approved plan for at least the two successive years immediately preceding the tax year for which valuation, assessment, and taxation under farmland assessment is requested. (Refer to N.J.A.C. 18:15-2.7(d))

IS THERE OTHER INFORMATION THAT I MUST FILE WITH THIS FORM? Yes. This form must accompany an Application for Farmland Assessment that includes all forms and other components required pursuant to N.J.A.C. 18:15-2.1 through 4 and N.J.A.C. 18:15-2.7. When a WD-1 form is submitted, a property map that shows the location(s) of forest management activity in the pre-tax year must also be filed. This map must be prepared in accordance with the mapping standards set forth at N.J.A.C. 18:15-2.7 and 10. Also with a WD-1 form, a copy of the woodland management plan must be submitted, unless that assessor already has the plan on file. However, if any revisions have been made to the plan on file, the revisions must be submitted to the assessor. (*Please check appropriate box under "Status of Woodland Management Plan" in Section II of this form.*)

WHEN AND WHERE DO I FILE? An Application for Farmland Assessment must be filed annually, on or before August 1, with the local assessor in each taxing district in which the property is located. If a WD-1 form is included with the application, a copy of the FA-1 form, the WD-1 form, and activity map must be submitted to the Regional Office of the State Forest Service that serves the county in which the property is situated:

Regional Offices of the State Forest Service

Northern Region 240 Main Street Andover, NJ 07821 Counties served: Bergen, Essex, Hudson, Hunterdon, Morris, Passaic, Sussex, Warren	Central Region PO Box 239 New Lisbon, NJ 08064 Counties served: Burlington, Mercer, Middlesex, Monmouth, Ocean, Somerset, Union	Southern Region 5555 Atlantic Avenue Mays Landing, NJ 08330 Counties served: Atlantic, Camden, Cape May, Cumberland, Gloucester, Salem
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HOW WILL COMPLIANCE WITH THE WOODLAND MANAGEMENT PLAN BE DETERMINED? Both the owner and the Approved Forester must certify on the WD-1 that the forest management activities and practices are being carried out in compliance with the plan. Furthermore, a forester from the State Forest Service may carry out an on-site inspection to verify compliance with the plan and communicate and coordinate with the local assessor if non-compliance is suspected.

HOW CAN I FIND AN APPROVED FORESTER? The Department maintains the List of Approved Foresters on-line at <http://www.state.nj.us/dep/parksandforests/forest/ACF.pdf>. Upon request, the State Forest Service will provide a print out of this list.

EXAMPLES OF VARIOUS TYPES OF FOREST MANAGEMENT PRACTICES:

Practice	Examples
Forest Stand Improvement (FSI)	thinning, crop tree release, pruning, weeding, sanitation
Harvest	single-tree selection, clearcut, seed tree, group selection, shelterwood
Reforestation	natural or artificial means
Weed/Brush Control	mechanical, chemical, hand, animal (e.g. goats)
Insect/Disease Control	aerial, backpack, integrated pest management (IPM)
Site Preparation	mowing, drum chop, scarification, chemical treatment
Wildlife Habitat Improvement	practices to enhance or create habitat
Forestry Infrastructure	access roads, boundary marking, trail improvements
Other	non-traditional forest products

DEFINITIONS OF TERMS USED IN THIS FORM: (Refer to N.J.A.C. 18:15-1.1)

"Appurtenant woodland" means a wooded piece of property which is contiguous to, part of, or beneficial to a tract of land, which tract of land has a minimum area of at least five acres devoted to agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees, to which tract of land the woodland is supportive and subordinate.

"Non-appurtenant woodland" means woodland that is neither supported nor subordinate to other farmland and which can only qualify for farmland assessment on the basis of being in compliance with a woodland management plan filed with the Department of Environmental Protection. Non-appurtenant woodland is actively devoted to the production for sale of tree and forest products.

"Pre-tax year" means the calendar year immediately preceding the "tax year."

"Tax year" means the calendar year in which the local property tax is due and payable.

SUPPLEMENTAL FARMLAND ASSESSMENT GROSS SALES FORM

N.J.S.A. 54:4-23.1 as amended by P.L.2013 C.43; N.J.A.C.18:15-1.1 et seq.

THIS MUST BE FILED WITH FORM(S) FA-1 AND, WHERE APPLICABLE, WD-1 BY AUGUST 1

ACTIVELY DEVOTED & GROSS SALES—Land of at least 5 acres is actively devoted to agricultural or horticultural use when gross sales of agricultural/horticultural products produced thereon, payments received under Federal soil conservation programs, fees received for breeding, raising or grazing livestock, income imputed to grazing land as determined by the State Farmland Evaluation Committee, and fees received for boarding, rehabilitating or training livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land otherwise qualified for farmland assessment, averaged at least **\$1000 in the previous two years**, or there is clear evidence of anticipated yearly gross sales and payments of at least **\$1000** within a reasonable time period. Also where the land is more than 5 acres, gross sales must average \$5 per acre for each acre over 5. However, in the case of woodland/wetland subject to a Woodland Management Plan, the gross sales required remains at \$500 for the first 5 acres and \$.50 per acre for any acreage over 5. Rents paid to owners by tenant farmers do not constitute gross sales. Generated energy from any source is not an agricultural or horticultural product and any power or heat sold from biomass, solar, or wind energy generation is **not** income for valuation, assessment and taxation of land pursuant to the "Farmland Assessment Act of 1964."

SECTION I: IDENTIFICATION

COUNTY: _____ MUNICIPALITY: _____ TAX YEAR: _____

OWNER'S NAME: _____ BLOCK(s) & LOT(s): _____

PROPERTY LOCATION: _____

TELEPHONE: _____ EMAIL: _____

SECTION II: GROSS SALES (See instructions on reverse before completing this section)

Field Crops	Acres	Ornamental Crops	Acres	Aquaculture	Acres	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
Fruit Crops	Acres	Livestock	Acres	Woodland Products	Acres	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
Vegetable Crops	Acres	Equine	Acres	Conservation Program	Acres	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
Imputed Grazing Value Acres: _____						FINAL INCOME Must be sufficient to meet the minimum gross sales criteria and adequate active devotion to agricultural/horticultural pursuits
Total Appurtenant (Non-Income Producing) Acres: _____						
						\$

SECTION III: SIGNATURE AND VERIFICATION OF OWNER(S)

The undersigned declares that this form, including any accompanying schedules and statements, has been examined by him (her) and to the best of his (her) knowledge and belief is true and correct. Filing of this form is also a representation that the land will continue to be devoted to an agricultural or horticultural use during the year for which Farmland Assessment is requested. Under N.J.S.A. 54:4-23.14(b), this certification shall be considered as if made under oath and is subject to the same penalties as provided by law for perjury. In addition, for a gross and intentional misrepresentation on this form, the landowner shall be subject to a civil penalty of up to \$5,000.00.

Signature of Individual Owner or Co-owner/Corporate Officer

Date

Title of Corporate Officer

Date

Corporate Name

RESERVED FOR OFFICIAL USE

This application is APPROVED DISAPPROVED

Assessor

Date

THIS FORM MUST BE FILED WITH THE FARMLAND ASSESSMENT APPLICATION, FA-1, AND, WHERE APPLICABLE, WOODLAND DATA FORM, WD-1 WITH ASSESSOR. TAXPAYER SHOULD RETAIN COPIES FOR HIS/HER FILES ANNUALLY FILE BY AUGUST 1

GENERAL INSTRUCTIONS**Farmland Assessment Act of 1964**

(C. 48, P.L. 1964, N.J.S.A. 54:4-23.1 et seq., C. 201, P.L. 1986, C. 213, P.L. 2009, C. 43, P.L. 2013, N.J.A.C. 18:15-1.1 et seq.)

1. APPLICATION: Only one Supplemental Farmland Assessment Gross Sales Form, FA-1 G.S., should be filed with the municipal assessor on or before August 1 of the pre-tax year. **You are reporting the pre-tax year's gross sales for qualification in the next tax year. Late or incomplete applications will be denied.** At the assessor's request, applicants must provide proofs of eligibility as to ownership, land area, farming activity and gross sales. FA-1, WD-1, and FA-1 G.S. forms are prescribed by the Director, N.J. Division of Taxation. Lands in Farmland Preservation Programs must still meet the criteria and filing prerequisites of the Farmland Assessment Act to receive preferential reduced assessment.

Filing Extension-Assessors may grant an extension of time for filing an FA-1 application and FA-1 Gross Sales form, but no later than September 1 of the pre-tax year, if the assessor is satisfied that failure to file by August 1 was due to (1) the owner's illness and a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1 and the FA-1 & FA-1 G.S. forms are filed with the assessor; or (2) the death of the owner or the owner's immediate family member and a certified copy of the death certificate and the FA-1 & FA-1 G.S. forms are filed with the assessor by the owner or by the executor/executrix of the owner's estate. "Immediate family member" means an owner's spouse, child, parent or sibling residing in the same household. (See N.J.S.A. 54:4-23.6d.)

2. QUALIFICATIONS: "Farmland assessment" means valuation, assessment and taxation under the Farmland Assessment Act. Land may be eligible for "farmland assessment" when:

- a. The land has been actively devoted to agricultural or horticultural use for at least 2 successive years immediately preceding the tax year for which "farmland assessment" is requested. (See N.J.S.A. 54:4-23.6.)
- b. The land area actively devoted to agricultural or horticultural use is not less than 5 acres, exclusive of the land upon which the farmhouse is located and such additional land actually used in connection with the farmhouse.
- c. Gross sales, fees, or payments average at least \$1,000 annually on the first 5 acres and average at least \$5 for each additional acre. For land under an approved Woodland Management Plan, gross sales, fees, or payments average \$500 annually on the first five acres and average at least \$0.50 for each additional acre of woodlands/wetlands. Required income is calculated on the total number of acres under Farmland Assessment on the property, whether income producing or not. (See N.J.S.A. 54:4-23.5.)
- d. Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (See N.J.S.A. 54:4-23.13a and 54-23.6.)
- e. Farmland management units less than 7 acres are required to submit a descriptive narrative of agricultural/horticultural uses, a sketch of their location, and number of acres devoted.

SECTION I-IDENTIFICATION:

"Owners' Name"- List every individual, partnership or corporation having an ownership interest in the land.

"Block(s) & Lot(s)"- List block(s) and lot(s) comprising a farm of contiguous land from your tax bill; official tax map; or page(s) and line(s) from the current year's assessment list.

SECTION II-GROSS SALES:

List products produced and the respective acreage under the appropriate headings. The acreages listed for the products in this section should match the values entered in Section 2 of the FA-1 application. If necessary, attach a separate sheet with the break down of additional products produced on the farm and the acreage devoted to those products.

"Equine" includes acres dedicated to the breeding, raising, boarding, training, or rehabilitating of horses and ponies, as well as structures like stables used for the equine activities.

"Imputed Grazing Value Acres" includes acres that are permanent pasture and/or cropland pastured, if the imputed grazing value is being claimed as income for livestock grazing on those acres.

"Livestock" includes permanent pasture and cropland pastured used for grazing livestock if not claiming the imputed grazing value for those acres, as well as land under stables, pens, coops, or other structures used to house livestock.

"Woodland Products" includes any wood and forest products produced from woodlands under an approved Woodland Management Plan. Account for all acres subject to the Woodland Management Plan even when only a particular stand within the parcel is being harvested for income that year. This value should equal the number of acres entered on Line 4 of Section 2 of the FA-1 application.

"Total Appurtenant (Non-Income-Producing) Acres" includes lands under streams or ponds when those bodies of water are not being used for aquaculture production, irrigation ditches, land under solar panels or other renewable energy systems, appurtenant woodlands, appurtenant wetlands, and permanent pasture and cropland pastured when used as a break or buffer but not being grazed by livestock or under a federal soil conservation program. It should also include land under farm buildings, such as sheds, barns, silos, etc., which are used for the storage of farm equipment and harvested products.

"Total Acres" is the total acreage under Farmland Assessment (income producing plus appurtenant (non-income-producing) acres) on the property and should correspond to the value on Line 8 of the FA-1 Application.

"Final Income" is the income produced by the Farmland Assessed acres, including income attributable to agricultural/horticultural products produced thereon, payments received under Federal soil conservation programs, fees received for breeding, raising or grazing livestock, income imputed to grazing land as determined by the State Farmland Evaluation Committee, and fees received for boarding, rehabilitating or training livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land otherwise qualified for Farmland Assessment. Rents paid to owners by tenant farmers **do not** constitute gross sales. Generated energy from any source is **not** an agricultural or horticultural product and any power or heat sold from biomass, solar, or wind energy generation is **not** income for valuation, assessment and taxation of land pursuant to the "Farmland Assessment Act of 1964." Required income is calculated on the total number of acres under Farmland Assessment on the property, whether income producing or not.

SECTION III-SIGNATURE AND VERIFICATION OF OWNER(S):

For non-corporate multiple ownership, one owner is presumed to have authority to sign on behalf of the other co-owners. For a corporate owner or co-owners, the full name of the corporation and the signature and title of the corporate officer authorized to sign the application in its behalf must be provided.

OWNERSHIP-must be single ownership: i.e., a unified title meaning common ownership by one distinct legal entity of one or more contiguous parcels.

Open Public Records Act Information:

N.J.S.A. 47:1A-1.1 defines certain information as not being government records and therefore confidential for the purposes of the Open Public Records Acts, including, "trade secrets and proprietary commercial or financial information obtained from any source."

Executive Order 26 of Governor James E. McGreevey, issued August 23, 2002, Paragraph 4, Section B, provides that information concerning individuals, including, "[i]nformation in a personal income or other tax return" and "[i]nformation describing a natural person's finances, income, assets, liabilities, net worth, bank balances, financial history or activities, or creditworthiness, except as otherwise required by law to be disclosed," is not considered to be government records subject to public access pursuant to N.J.S.A. 47:1A-1 et seq., as amended and supplemented.

This form is prescribed by the Director, Division of Taxation, as required by law. It may be reproduced for distribution, but may not be altered without prior approval.